IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 26146 of 2007(K)

PETITIONER:

RAPHEAL AND COMPANY,
CHERPU, THRISSUR DISTRICT REPRESENTED BY ITS
MANAGING PARTNER V.P.RAHEAL.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE
SMT.ACHU SUBHA ABRAHAM
SRI.VIVEK K.VIJAYAN

RESPONDENTS:

THE SALES TAX OFFICER, 2ND CIRCLE,
THRISSUR.

BY G.P. SRI. SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007 THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26146 OF 2007

Dated this the 24th day of August, 2007

JUDGMENT

Since statutory remedy by way of appeal is available against Ext.P1 assessment order for 2004-05, W.P. is closed leaving freedom to the petitioner to pursue the statutory remedy of appeal before the appellate authority. Petitioner can move for stay against recovery proceedings. In order to facilitate all this, there will be direction to the respondents not to proceed for recovery for one month from now. Recovery after one month will be continued if orders passed by the appellate authority in the stay application is not produced.

(C.N.RAMACHANDRAN NAIR)
Judge